

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

SOPC HOLDINGS EAST LLC,	)	
the Tax Matters Partner of	)	
MOTIVA ENTERPRISES LLC,	)	
	)	
Plaintiff,	)	CIVIL ACTION No. 4:21-cv-01888
v.	)	
	)	
UNITED STATES OF AMERICA,	)	
	)	
Defendant.	)	

**STATUS REPORT**

Pursuant to the Court’s order dated September 8, 2022 (ECF No. 18), Plaintiff SOPC Holdings East LLC, the Tax Matters Partner of Motiva Enterprises LLC, submits the following status report on behalf of the parties:

1. Proceedings in this case are currently stayed pending resolution of the appeal in *Exxon Mobil Corp. v. United States*, No. 21-10373 (5th Cir. Aug. 20, 2022). *See* Order (Sept. 8, 2022), ECF No. 18.

2. The Court’s September 8, 2022, order instructed the parties to file a status report “within fourteen days after the judgement in *Exxon Mobil Corporation v. United States* becomes final.” ECF No. 18.

3. As the parties have previously reported, *Exxon Mobil* addresses the same issue of statutory interpretation at the core of this case. On August 3, 2022, the Fifth Circuit entered Judgment in *Exxon Mobil*, affirming the judgment of the district court. Following expiration of the period for filing a petition for writ of certiorari on December 29, 2022, and no petition of writ of certiorari having been filed, the judgment is now final.

4. In view of the final judgment in *Exxon Mobil*, plaintiffs are simultaneously filing an unopposed motion to dismiss this case.

5. Counsel for the defendant has authorized plaintiff to represent that defendant concurs with the foregoing.

Respectfully Submitted,

Date: January 10, 2023

/s/ Kevin L. Kenworthy  
Kevin L. Kenworthy (D.C. Bar No. 414887)  
So. Dist. of Tx. Fed. ID No: 3385412  
George A. Hani (D.C. Bar No. 451945)  
So. Dist. of Tx. Fed. ID No. 3385399  
Andrew L. Howlett (D.C. Bar No. 1010208)  
So. Dist. of Tx. Fed. ID No. 3385407  
Attorneys-in-Charge  
Miller & Chevalier Chartered  
900 16th Street NW  
Washington, DC 20006  
Tel. (202) 626-5800  
Fax. (202) 626-5801  
Email: [kkenworthy@milchev.com](mailto:kkenworthy@milchev.com)  
Email: [ghani@milchev.com](mailto:ghani@milchev.com)  
Email: [ahowlett@milchev.com](mailto:ahowlett@milchev.com)

*Attorney for Plaintiffs*  
*SOPC Holdings East, LLC*  
*the Tax Matters Partner of Motiva*  
*Enterprises LLC*

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing document was served upon all counsel of record through ECF system on January 10, 2023.

KARI M. LARSON  
Senior Litigation Counsel  
Tax Division  
U.S. Department of Justice  
P.O. Box 403  
Washington, D.C. 20044  
Telephone: 202-626-3822  
Facsimile: 202-307-2504  
E-mail: [Kari.M.Larson@usdoj.gov](mailto:Kari.M.Larson@usdoj.gov)

/s/ Kevin L. Kenworthy

Kevin L. Kenworthy